

**Note:** The following instructions do not apply if you were single during all of 1995, or if you were married and resided with your spouse during all of 1995.

The Special Instructions on pages 9 and 10 apply to you only if during 1995 your spouse died, you became married or divorced, or you were separated from your spouse. It is not necessary to read all 5 Parts of the Special Instructions; refer only to the Part or Parts which pertain to your situation.

In these Special Instructions, "your own income" or "your own marital property income" means income or marital property income generated by your services and property. "Your spouse's income" or "your spouse's marital property income" means income or marital property income generated by your spouse's services and property.

For more information about Wisconsin's marital property law or about other terms used in these Special Instructions, such as "notification," "marital property" income, "nonmarital property" income, and "individual property," refer to Publication 109, "Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 1995," which is available at any Department of Revenue office.

## 1. Spouse Died in 1995

**Lines 9 through 12**—Include your own income for all of 1995, plus your spouse's income up to the date of death.

**Lines 13 and 14**—You may claim your combined property taxes and/or rent up to the date of death, plus your own property taxes and/or rent for the balance of 1995.

**Attachments**—Attach a statement indicating the date of your spouse's death.

## 2. Marriage Took Place in 1995

**Lines 9 through 12**—Include your own income for all of 1995, plus your spouse's income from the date of the marriage to December 31, 1995.

**Lines 13 and 14**—You may claim your own property taxes and/or rent for the period of 1995 prior to your marriage, plus your combined property taxes and/or rent from the date of your marriage to December 31, 1995.

**Attachments**—All of the following items must be attached:

- a) A schedule showing the computation of your household income.
- b) A statement indicating the dates you resided together during 1995.

- c) A schedule showing what share of living expenses (rent, food, utilities, supplies, and other household expenses) you each paid prior to your marriage (if you paid rent and resided together during that time).

## 3. Married but Separated ALL of 1995 (including one spouse in a nursing home)

- a) **Neither spouse notified the other of income**—If you and your spouse were married but you lived apart during the entire year, and neither spouse notified the other of marital property income, report all of your own household income on Schedule H, and none of your spouse's income. Compute property taxes and/or rent as explained in the instructions for Lines 13 and 14, in Part 4.

**Attachments**—Attach a statement indicating that you and your spouse did not reside together at all in 1995, and that neither you nor your spouse notified each other of marital property income.

- b) **One or both spouses notified other spouse**—If you and your spouse were married but you lived apart during the entire year, and either you or your spouse (or both) notified each other of marital property income, see Part 4 instructions.

## 4. Married but Separated PART of 1995 (including one spouse in a nursing home)

**Lines 9 through 12**—If you and your spouse were separated for part of 1995, compute household income as follows:

- a) For the time you were married and living with your spouse in 1995, include the combined income of you and your spouse.
- b) For the time you were married but living apart in 1995, compute household income under Wisconsin's marital property law. Under marital property law, you must report all of your own **nonmarital** property income and none of your spouse's **nonmarital** property income. The amount of **marital** property income you must report depends on whether you or your spouse notified each other of the amount and nature (type) of marital property income each of you generated during that time, as follows:
  1. If you did not notify your spouse, report all of your own marital property income. If you did notify your spouse, report one-half of your own marital property income.

2. If your spouse did not notify you, report none of your spouse's marital property income. If your spouse did notify you, report one-half of your spouse's marital property income.

**Exception:** The marital property law does not apply during any time your spouse was not domiciled in (was not a resident of) Wisconsin.

A marital property agreement or unilateral statement has no effect in computing your household income.

If you received a "community spouse income allowance" under the Spousal Impoverishment Program, that income is not includable in your household income.

**Lines 13 and 14**—You may claim your combined property taxes and/or rent for the time you lived together in 1995, plus only your own property taxes and/or rent for the balance of 1995.

**CAUTION:** Your home is presumed to be marital property. If you contend its classification is something else (such as individual property), you must provide proof of that classification; see Attachment d) instructions.

If your home is marital property, you paid all of the 1995 taxes, and you lived in that home while living apart from your spouse, one-half of the taxes for that portion of the year must be treated as rent.

**Example:** You lived apart from your spouse for the last 3 months of 1995. Your home is marital property and you paid all of the 1995 property taxes (\$1,200). Include on line 13 the combined taxes of you and your spouse for the 9 months you lived together (\$900). The taxes you paid for the 3 months you lived apart (\$300) must be treated as though one-half was rent; include one-half (\$150) as property taxes on line 13 and the other one-half (\$150) as rent in the space provided on line 14b.

**Attachments**—All of the following items must be attached:

- a) A statement indicating the dates you were married and living with your spouse in 1995, and the dates you were married but living apart from your spouse in 1995.
- b) A statement indicating whether you notified your spouse, and whether your spouse notified you, of the amount and nature (type) of your respective marital property income.
- c) A schedule listing and identifying income as follows:
  1. For the time you were married and living together during 1995, the combined income of you and your spouse.

2. For the time you were married but living apart during 1995 —
  - All of your own income (if you did not notify your spouse of your marital property income).
  - Your own nonmarital property income and one-half of your own marital property income (if you notified your spouse of your marital property income).
  - One-half of your spouse's marital property income (if your spouse notified you of his or her marital property income).

d) Information to prove the property is not marital property (if you claim all the property taxes), such as:

1. A copy of the deed or other ownership verification.
2. A statement of how it was acquired (purchase, gift, etc.), and the date.
3. A listing of the source of funds used to pay for improvements and mortgage/loan payments since January 1, 1986.

## 5. Divorce Took Place in 1995

**Lines 9 through 12**—Compute household income as follows:

- a) For the time you were married and living with your spouse in 1995, include the combined income of you and your spouse.
- b) For the time you were married but living apart in 1995, compute household income under Wisconsin's marital property law, as explained in paragraph b) of the instructions for Lines 9 through 12, in Part 4.
- c) For the time you were not married in 1995 (after your divorce), report only your own income.

**Lines 13 and 14**—You may claim your combined property taxes and/or rent for the time you lived together in 1995, plus only your own property taxes and/or rent for the balance of 1995. See the "CAUTION" in the instructions for Lines 13 and 14, in Part 4.

**Attachments**—All of the following items must be attached:

- a) All of the items listed in the "Attachments" section in Part 4.
- b) A schedule of your own income for the time you were not married in 1995 (after your divorce).
- c) A complete copy of the divorce judgment, including the final stipulation or marital settlement agreement (if you claim all the property taxes for the time after the divorce).